

Serving the Internal Revenue Service in Northern District of Illinois Bankruptcy Cases

Adversary Proceedings and Contested Matters

Bankruptcy pleadings in adversaries and contested matters before the United States Bankruptcy Court for the Northern District of Illinois (both Eastern and Western Division) should be served on the United States¹ at both of the following addresses:

D. Patrick Mullarkey
Tax Division (DOJ)
P.O. Box 55
Ben Franklin Station²
Washington, DC 20044
(FAX 202-514-5238)

United States Attorney
219 South Dearborn Street
Chicago, IL 60604

See Bankruptcy Rules 3007, 9014, 7004(b)(4); *In re Richard J. Morrell*, 69 B.R. 187, 87-1 U.S.T.C. ¶ 9142, 58 A.F.T.R. 2d ¶ 86-5345 (N.D. Cal. 1986).

A courtesy copy of the pleading may be sent to:

Internal Revenue Service
Mail Stop 5010 CHI
230 S. Dearborn Street
Chicago, IL 60604

Associate Area Counsel, SB/SE,
Internal Revenue Service
Suite 2300
200 West Adams Street
Chicago, IL 60606-5208
(FAX 312-886-9244)³

Service on the U.S. Attorney and the Attorney General is only necessary for adversaries and contested matters. Note that the address above to D. Patrick Mullarkey, Tax Division (DOJ) constitutes service on the Attorney General for purposes herein described. Service additionally on the Attorney General at the Main Justice address is superfluous.

¹ The Internal Revenue Service is not a suable entity.

² The street address is Room 7804, JCB Building, 555 4th Street N.W., Washington, D.C. 20001.

³ Please use only this fax number for Counsel--do not rely on any other number that may appear on current or past fax transmissions.

Routine Pleadings

The petition, schedules, monthly reports, and miscellaneous routine pleadings in cases in the United States Bankruptcy Court for the Northern District of Illinois (both Eastern and Western Division) should only be served on the Territory Manager, Insolvency Territory 7, at the following address (**preferably omitting such official's name and title**):

Internal Revenue Service
Mail Stop 5010 CHI
230 S. Dearborn Street
Chicago, IL 60604

The Territory Manager is the local IRS official designated to receive service in bankruptcy cases, including notices under Bankruptcy Rules 2002(g) and 2002(j)(3), in lieu of the District Director (whose office was eliminated under the October 2000 IRS reorganization).

The post office box (745) formerly used by the IRS still appears in the service matrix in certain bankruptcy cases. It is no longer valid. Please substitute the foregoing address of the Territory Manager in any correspondence for which you would have used the old post office box number.

Do not serve routine pleadings and documents on the Attorney General, the U.S. Attorney, or IRS Counsel unless requested in a particular case. Note, however, that a cash collateral order may require service of certain routine pleadings not only on the Territory Manager but also on the IRS Counsel as specified in the order.

Additional information

The instructions in this memorandum apply only for cases before the **United States Bankruptcy Court for the Northern District of Illinois (both Eastern and Western Division)**. Please use these addresses exactly as given without the name of any individual (except D. Patrick Mullarkey as specified above); use of names will slow down delivery, not expedite it. Do not serve the United States at other locations--pleadings sent elsewhere are merely forwarded to one of the above addresses; they are not read or processed at the inappropriate addresses.

Specifically, because case authority is delegated from the national offices to the field offices, **do not serve**:

Commissioner of Internal Revenue, Washington, DC
Office of Chief Counsel, Washington, DC
Area Counsel, Small Business/Self-Employed (SB/SE)

Once a taxpayer files a bankruptcy petition, the revenue officer transfers his/her responsibility to the Territory Manager, Insolvency Territory 7. Therefore, **do not serve**:

any revenue officer at any post of duty

Because the Service Centers are merely warehouses for returns except for a few processes not relevant to bankruptcy cases, **do not serve**:

Kansas City Service Center

Contact Information

If you have questions about any of the above, please call Victoria Crosley, Associate Area Counsel, Small Business/Self-Employed (SB/SE), at 312-886-9225, extension 345.

If you have questions about specific docketed bankruptcy cases, start with a call to the office of the Territory Manager, Insolvency Territory 7. Cases are assigned to a particular insolvency group by the petitioner's name. For case names from A-K (and any case name beginning with a number rather than a letter), contact Insolvency Group 1 at (312) 566-2875. For case names from L-Z, contact Insolvency Group 5 at (312) 566-2827. It helps if you have the bankruptcy docket number and for very new cases, the taxpayer identification number (employer identification number or social security number).

We encourage you to attempt to resolve many of your concerns administratively prior to seeking recourse in the courts (which may then be avoided altogether). For example, when the Service prepares a proof of claim and its records indicate an unfiled return, the claim will assert an estimated liability for that return. If the debtor later files the return in a different amount (or even claiming a refund), it is not necessary to object to the claim--merely furnish a signed copy of the late filed return to the case worker who will amend or withdraw the original claim.

For information on federal tax liens, probates, assignments for the benefit of creditors, and receiverships, lien subordination, release, or discharge of property from the lien, or offers in compromise, call (312) 566-2855 to reach the Lien and Levy group; for information on non-bankruptcy collection activity call (312) 566-2892 to reach the Technical Support Section Advisory Group formerly known as the Special Procedures Litigation unit.

Please note that I.R.C. § 6103 restricts the Service from disclosing tax return information except under certain specified circumstances, so you may be asked for the taxpayer's consent or your power of attorney or equivalent.